

105TH CONGRESS
1ST SESSION

H. R. 2456

To amend the Internal Revenue Code of 1986 to provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 11, 1997

Mr. WELLER (for himself, Mr. MCINTOSH, Mrs. CUBIN, Mrs. KELLY, Mr. HERGER, Mr. ADERHOLT, Mr. BACHUS, Mr. BAKER, Mr. BARR of Georgia, Mr. BARTLETT of Maryland, Mr. BARTON of Texas, Mr. BASS, Mr. BEREUTER, Mr. BILBRAY, Mr. BLILEY, Mr. BLUNT, Mr. BOEHLERT, Mr. BOEHNER, Mr. BONILLA, Mr. BONO, Mr. BRADY, Mr. BRYANT, Mr. BUNNING of Kentucky, Mr. BURR of North Carolina, Mr. BUYER, Mr. CALLAHAN, Mr. CANNON, Mr. CANADY of Florida, Mr. CHAMBLISS, Mrs. CHENOWETH, Mr. CHRISTENSEN, Mr. COBURN, Mr. COLLINS, Mr. COMBEST, Mr. CONDIT, Mr. COOK, Mr. COOKSEY, Mr. CRAPO, Mr. CUNNINGHAM, Mr. DAVIS of Virginia, Mr. DEAL of Georgia, Mr. DIAZ-BALART, Mr. DOOLITTLE, Mr. DREIER, Mr. DUNCAN, Mr. EHLERS, Mr. EHRLICH, Mrs. EMERSON, Mr. ENGLISH of Pennsylvania, Mr. ENSIGN, Mr. EWING, Mr. FOLEY, Mr. FORBES, Mrs. FOWLER, Mr. FOX of Pennsylvania, Mr. GALLEGLY, Mr. GEKAS, Mr. GIBBONS, Mr. GILCHREST, Mr. GILMAN, Mr. GOSS, Mr. GRAHAM, Ms. GRANGER, Mr. GUTKNECHT, Mr. HASTERT, Mr. HASTINGS of Washington, Mr. HAYWORTH, Mr. HILL, Mr. HILLEARY, Mr. HOEKSTRA, Mr. HOSTETTLER, Mr. HULSHOF, Mr. HUNTER, Mr. HUTCHINSON, Mr. HYDE, Mr. INGLIS of South Carolina, Mr. ISTOOK, Mr. JENKINS, Mr. JONES, Mr. KIM, Mr. KING of New York, Mr. KINGSTON, Mr. LARGENT, Mr. LATHAM, Mr. LATOURETTE, Mr. LEWIS of California, Mr. LEWIS of Kentucky, Mr. LIVINGSTON, Mr. MANZULLO, Mr. MCCOLLUM, Mr. MCCRERY, Mr. MCHUGH, Mr. MCINNIS, Mr. MCKEON, Mr. METCALF, Mr. MILLER of Florida, Mrs. MYRICK, Mr. NETHERCUTT, Mr. NEUMANN, Mr. NEY, Mrs. NORTHUP, Mr. NORWOOD, Mr. NUSSLE, Mr. OXLEY, Mr. PACKARD, Mr. PAPPAS, Mr. PARKER, Mr. PAUL, Mr. PAXON, Mr. PETERSON of Minnesota, Mr. PETERSON of Pennsylvania, Mr. PICKERING, Mr. PITTS, Mr. POMBO, Mr. PORTMAN, Ms. PRYCE of Ohio, Mr. RIGGS, Mr. RILEY, Mr. ROGAN, Mr. ROGERS, Mr. SALMON, Mr. SAXTON, Mr. SCARBOROUGH, Mr. BOB SCHAFFER, Mr. SESSIONS, Mr. SHADEGG, Mr. SMITH of Texas, Mrs. LINDA SMITH of Washington, Mr. SMITH of Michigan, Mr. SOLOMON, Mr. SOUDER, Mr. SPENCE, Mr. STEARNS, Mr. STUMP, Mr. SUNUNU, Mr.

TALENT, Mr. TAUZIN, Mr. THUNE, Mr. TIAHRT, Mr. UPTON, Mr. WALSH, Mr. WAMP, Mr. WATKINS, Mr. WATTS of Oklahoma, Mr. WELDON of Pennsylvania, Mr. WELDON of Florida, Mr. WHITE, Mr. WICKER, Mr. WOLF, Mr. YOUNG of Florida, Mr. YOUNG of Alaska, Mr. ARMEY, Mr. BURTON of Indiana, Mr. CHABOT, Mr. GOODLING, Mr. HANSEN, Mr. LINDER, Mr. REDMOND, Mr. ROYCE, Mr. RYUN, Mr. SHIMKUS, Mr. SMITH of New Jersey, Mr. MICA, Mrs. ROUKEMA, Mr. ROHRABACHER, Ms. DUNN of Washington, Mr. HORN, Mr. KOLBE, Mr. CRAMER, Mr. MORAN of Kansas, and Mr. THORNBERRY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that married couples may file a combined return under which each spouse is taxed using the rates applicable to unmarried individuals.

1 *Be it enacted by the Senate and House of Representa-*
 2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Marriage Tax Elimination Act”.

6 **SEC. 2. COMBINED RETURN TO WHICH UNMARRIED RATES**
 7 **APPLY.**

8 (a) IN GENERAL.—Subpart B of part II of subchapter A of chapter 61 of the Internal Revenue Code of 1986 (relating to income tax returns) is amended by inserting after section 6013 the following new section:

1 **“SEC. 6013A. COMBINED RETURN WITH SEPARATE RATES.**

2 “(a) GENERAL RULE.—A husband and wife may
3 make a combined return of income taxes under subtitle
4 A under which—

5 “(1) a separate taxable income is determined
6 for each spouse by applying the rules provided in
7 this section, and

8 “(2) the tax imposed by section 1 is the aggre-
9 gate amount resulting from applying the separate
10 rates set forth in section 1(c) to each such taxable
11 income.

12 “(b) TREATMENT OF INCOME.—For purposes of this
13 section—

14 “(1) earned income (within the meaning of sec-
15 tion 911(d)), and any income received as a pension
16 or annuity which arises from an employer-employee
17 relationship, shall be treated as the income of the
18 spouse who rendered the services, and

19 “(2) income from property shall be divided be-
20 tween the spouses in accordance with their respec-
21 tive ownership rights in such property.

22 “(c) TREATMENT OF DEDUCTIONS.—For purposes of
23 this section—

24 “(1) except as otherwise provided in this sub-
25 section, the deductions allowed by section 62(a) shall

1 be allowed to the spouse treated as having the in-
2 come to which such deductions relate,

3 “(2) the deduction for retirement savings de-
4 scribed in paragraph (7) of section 62(a) shall be al-
5 lowed to the spouse for whose benefit the savings are
6 maintained,

7 “(3) the deduction for alimony described in
8 paragraph (10) of section 62(a) shall be allowed to
9 the spouse who has the liability to pay the alimony,

10 “(4) the deduction referred to in paragraph
11 (16) of section 62(a) (relating to contributions to
12 medical savings accounts) shall be allowed to the
13 spouse with respect to whose employment or self-em-
14 ployment such account relates,

15 “(5) the deductions allowable by section 151
16 (relating to personal exemptions) shall be deter-
17 mined by requiring each spouse to claim 1 personal
18 exemption,

19 “(6) section 63 shall be applied as if such
20 spouses were not married, and

21 “(7) each spouse’s share of all other deductions
22 (including the deduction for personal exemptions
23 under section 151(c)) shall be determined by mul-
24 tiplying the aggregate amount thereof by the frac-
25 tion—

1 “(A) the numerator of which is such
2 spouse’s adjusted gross income, and

3 “(B) the denominator of which is the com-
4 bined adjusted gross incomes of the 2 spouses.

5 Any fraction determined under paragraph (7) shall be
6 rounded to the nearest percentage point.

7 “(d) TREATMENT OF CREDITS.—Credits shall be de-
8 termined (and applied against the joint liability of the cou-
9 ple for tax) as if the spouses had filed a joint return.

10 “(e) TREATMENT AS JOINT RETURN.—Except as
11 otherwise provided in this section or in the regulations
12 prescribed hereunder, for purposes of this title (other than
13 sections 1 and 63(c)) a combined return under this section
14 shall be treated as a joint return.

15 “(f) REGULATIONS.—The Secretary shall prescribe
16 such regulations as may be necessary or appropriate to
17 carry out this section.”.

18 (b) UNMARRIED RATE MADE APPLICABLE.—So
19 much of subsection (c) of section 1 of such Code as pre-
20 cedes the table is amended to read as follows:

21 “(c) SEPARATE OR UNMARRIED RETURN RATE.—
22 There is hereby imposed on the taxable income of every
23 individual (other than a married individual (as defined in
24 section 7703) filing a joint return or a separate return,
25 a surviving spouse as defined in section 2(a), or a head

1 of household as defined in section 2(b)) a tax determined
 2 in accordance with the following table:”.

3 (c) BASIC STANDARD DEDUCTION FOR UNMARRIED
 4 INDIVIDUALS MADE APPLICABLE.—Subparagraph (C) of
 5 section 63(c)(2) of such Code is amended to read as fol-
 6 lows:

7 “(C) \$3,000 in the case of an individual
 8 who is not—

9 “(i) a married individual filing a joint
 10 return or a separate return,

11 “(ii) a surviving spouse, or

12 “(iii) a head of household, or”.

13 (d) CLERICAL AMENDMENT.—The table of sections
 14 for subpart B of part II of subchapter A of chapter 61
 15 of such Code is amended by inserting after the item relat-
 16 ing to section 6013 the following:

“Sec. 6013A. Combined return with separate rates.”

17 (e) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to taxable years beginning after
 19 the date of the enactment of this Act.

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